

N.D.A.G. Letter to Hall (April 27, 1988)

April 27, 1988

Mr. Nicholas B. Hall
Walsh County State's Attorney
Walsh County Courthouse
Grafton, ND 58237

Dear Mr. Hall:

Thank you for your letter of March 28, 1988, wherein you inquire whether an instrument of conveyance may be recorded if it describes only a portion of a specific tract which is subject to delinquent taxes, provided that a proportionate share of the delinquent taxes are paid.

You have referred to N.D.C.C. §§ 11-13-12 and 11-18-02 which provide that a county register of deeds shall refuse to record a deed of conveyance until the county auditor has certified that the delinquent real estate taxes on the conveyed description have been paid.

N.D.C.C. § 57-25-01 provides, in part, as follows: [when an] "instrument conveying an interest in property, affects only a part of the real estate taxed as a unit, any person interested therein may petition the county auditor that he be permitted to pay taxes and make redemption from tax sale as to that part only of the real estate in which he is interested. . . .[The county auditor] shall apportion to the petitioner a part of the taxes, interest, and penalty to be paid by him in order to effect redemption, which shall bear to the taxes, interest, and penalty accrued on the whole tract the ratio of which value of the part or parcel of land in which he claims an interest bears to the value of the entire assessed tract of land."

Thus, there is a statutory procedure under N.D.C.C. ch. 57-25 which permits an instrument of conveyance to be recorded if it describes only a portion of a specific tract which is subject to delinquent taxes, provided that a proportionate share of the delinquent taxes are paid.

Sincerely,

Nicholas J. Spaeth

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